3013 (02-09-04)

ANNUAL REPORT

OF

Name: COLUMBUS WATER & LIGHT DEPARTMENT

Principal Office: 950 MAPLE AVENUE
P.O. BOX 228
COLUMBUS, WI 53925-0228

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than $25 nor more than $5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JOHN O. ANDLER of
(Person responsible for accounts)

COLUMBUS WATER & LIGHT DEPARTMENT , certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/31/2003 (Date)

SUPERINTENDENT
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: COLUMBUS WATER & LIGHT DEPARTMENT
Utility Address: 950 MAPLE AVENUE
P.O. BOX 228
COLUMBUS, WI 53925-0228
When was utility organized? 1/1/1899
Report any change in name:
Effective Date:
Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOHN O ANDLER
Title: SUPERINTENDENT
Office Address:
950 MAPLE AVENUE
P.O. BOX 228
COLUMBUS, WI 53925-0228
Telephone: (920) 623 - 5912
Fax Number: (920) 623 - 5923
E-mail Address: jandler@wppisys.org

President, chairman, or head of utility commission/board or committee:

Name: MRS JOAN THOMAS
Title: COMMISSION PRESIDENT
Office Address:
986 WARNER ST
COLUMBUS, WI 53925

Telephone: (920) 623 - 2424
Fax Number:
E-mail Address: jotom@internetwis.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: TIM HERLITZKA
Title:
Office Address: VIRCHOW KRAUSE & COMPANY LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398
Telephone: (800) 362 - 7301
Fax Number: (608) 249 - 8532
E-mail Address: therlitzka@virchowkrause.com
Date of most recent audit report: 2/14/2003
Period covered by most recent audit: 2002

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DOUGLAS CALDWELL
Title: COMMISSION VICE-PRESIDENT
Office Address:
605 HIBBARD ST
COLUMBUS, WI 53925

Telephone: (920) 623 - 3936
Fax Number:
E-mail Address: cwell@internetwis.com

Name: MR JOHN O ANDLER
Title: SUPERINTENDENT
Office Address:
950 MAPLE AVENUE
P.O. BOX 228
COLUMBUS, WI 53925
Telephone: (920) 623 - 5912
Fax Number: (920) 623 - 5923
E-mail Address: jandler@wppisys.org

Name: MS HEIDI POSER
Title: COMMISSION SECRETARY
Office Address:
314 S CHARLES ST
COLUMBUS, WI 53925

Telephone: (920) 623 - 2882
Fax Number:
E-mail Address: hmposer@internetwis.com

Name of utility commission/committee: COLUMBUS WATER & LIGHT COMMISSION

Names of members of utility commission/committee:
MR DOUGLAS CALDWELL, VICE-PRESIDENT
MR LEE FOERSTER
MS HEIDI POSER, SECRETARY
MR ALAN STROHSCHEIN
MRS JOAN THOMAS, PRESIDENT

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:
Title:
Telephone:
Fax Number:
E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,628,310	4,338,007	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,505,248	3,140,751	2
Depreciation Expense (403)	335,055	336,896	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	343,892	314,283	5
Total Operating Expenses	**4,184,195**	**3,791,930**	
Net Operating Income	**444,115**	**546,077**	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	**444,115**	**546,077**	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	42	1,495	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	42,519	74,725	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	**42,561**	**76,220**	
Total Income	**486,676**	**622,297**	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	1,373	12,285	13
Total Miscellaneous Income Deductions	**1,373**	**12,285**	
Income Before Interest Charges	**485,303**	**610,012**	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	234,195	247,965	14
Amortization of Debt Discount and Expense (428)	40,440	42,720	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	1,194	4,875	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	**275,829**	**295,560**	
Net Income	**209,474**	**314,452**	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,462,663	4,155,783	20
Balance Transferred from Income (433)	209,474	314,452	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	10,573	7,572	25
Total Unappropriated Earned Surplus End of Year (216)	**4,661,564**	**4,462,663**	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	**0**	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	**0**	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	**0**	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	**0**	
Interest and Dividend Income (419):		
INVESTMENT INCOME	42,519	5
Total (Acct. 419):	**42,519**	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	**0**	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	**0**	
Other Income Deductions (426):		
MEUW	1,373	8
Total (Acct. 426):	**1,373**	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	**0**	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	**0**	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	**0**	
Appropriations of Income to Municipal Funds (439):		
CONTRIBUTION TO MUNICIPALITY	10,573	12
Total (Acct. 439)--Debit:	**10,573**	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		6,083			**6,083**	**1**
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					**0**	**2**
Payroll		4,418			**4,418**	**3**
Materials		918			**918**	**4**
Taxes					**0**	**5**
Other (list by major classes):						
TRANSPORTATION		705			**705**	**6**
Total costs and expenses	**0**	**6,041**	**0**	**0**	**6,041**	
Net income (or loss)	**0**	**42**	**0**	**0**	**42**	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	860,633	3,767,677	0	0	**4,628,310**	**1**
Less: interdepartmental sales	0		0	0	**0**	**2**
Less: interdepartmental rents	0	0		0	**0**	**3**
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				**0**	**4**
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,713	5,738			**7,451**	**5**
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					**0**	**6**
Revenues subject to Wisconsin Remainder Assessment	**858,920**	**3,761,939**	**0**	**0**	**4,620,859**	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	175,919		**175,919**	**1**
Electric operating expenses	239,920		**239,920**	**2**
Gas operating expenses			**0**	**3**
Heating operating expenses			**0**	**4**
Sewer operating expenses			**0**	**5**
Merchandising and jobbing			**0**	**6**
Other nonutility expenses			**0**	**7**
Water utility plant accounts	36,238		**36,238**	**8**
Electric utility plant accounts	56,871		**56,871**	**9**
Gas utility plant accounts			**0**	**10**
Heating utility plant accounts			**0**	**11**
Sewer utility plant accounts			**0**	**12**
Accum. prov. for depreciation of water plant			**0**	**13**
Accum. prov. for depreciation of electric plant			**0**	**14**
Accum. prov. for depreciation of gas plant			**0**	**15**
Accum. prov. for depreciation of heating plant			**0**	**16**
Accum. prov. for depreciation of sewer plant			**0**	**17**
Clearing accounts			**0**	**18**
All other accounts			**0**	**19**
Total Payroll	**508,948**	**0**	**508,948**	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	13,820,149	13,579,468	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,791,895	4,482,709	2
Net Utility Plant	**9,028,254**	**9,096,759**	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	**9,028,254**	**9,096,759**	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	**0**	**0**	
Investment in Municipality (123)	0	0	7
Other Investments (124)	87,177	196,822	8
Special Funds (125-128)	1,356,998	1,246,113	9
Total Other Property and Investments	**1,444,175**	**1,442,935**	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	200,896	259,204	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	548,275	508,426	15
Other Accounts Receivable (143)	17,871	12,054	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	18,762	30,225	18
Materials and Supplies (151-163)	165,173	183,981	19
Prepayments (165)	19,368	16,855	20
Interest and Dividends Receivable (171)	10,400	15,547	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	**980,745**	**1,026,292**	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	248,263	288,703	24
Other Deferred Debits (182-186)	45,442	13,559	25
Total Deferred Debits	**293,705**	**302,262**	
Total Assets and Other Debits	**11,746,879**	**11,868,248**	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	486,443	504,963	**26**
Appropriated Earned Surplus (215)			**27**
Unappropriated Earned Surplus (216)	4,661,564	4,462,663	**28**
Total Proprietary Capital	**5,148,007**	**4,967,626**	
LONG-TERM DEBT			
Bonds (221-222)	4,525,000	4,810,000	**29**
Advances from Municipality (223)	0	95,625	**30**
Other Long-Term Debt (224)	0	0	**31**
Total Long-Term Debt	**4,525,000**	**4,905,625**	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	**32**
Accounts Payable (232)	246,602	202,668	**33**
Payables to Municipality (233)	157,543	155,885	**34**
Customer Deposits (235)	6,795	4,795	**35**
Taxes Accrued (236)	302,180	275,177	**36**
Interest Accrued (237)	18,813	21,473	**37**
Matured Long-Term Debt (239)			**38**
Matured Interest (240)			**39**
Tax Collections Payable (241)	13	7,621	**40**
Miscellaneous Current and Accrued Liabilities (242)	(256)	1,352	**41**
Total Current and Accrued Liabilities	**731,690**	**668,971**	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	**42**
Customer Advances for Construction (252)			**43**
Other Deferred Credits (253)	8,943	10,551	**44**
Total Deferred Credits	**8,943**	**10,551**	
OPERATING RESERVES			
Property Insurance Reserve (261)			**45**
Injuries and Damages Reserve (262)			**46**
Pensions and Benefits Reserve (263)	87,500	78,000	**47**
Miscellaneous Operating Reserves (265)			**48**
Total Operating Reserves	**87,500**	**78,000**	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,245,739	1,237,475	**49**
Total Liabilities and Other Credits	**11,746,879**	**11,868,248**	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	6,822,075	0	0	6,998,074	**1**
Utility Plant Purchased or Sold (102)					**2**
Utility Plant in Process of Reclassification (103)					**3**
Utility Plant Leased to Others (104)					**4**
Property Held for Future Use (105)					**5**
Completed Construction not Classified (106)					**6**
Construction Work in Progress (107)					**7**
Total Utility Plant	6,822,075	0	0	6,998,074	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,507,052	0	0	3,284,843	**8**
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					**9**
Accumulated Provision for Depreciation of Property Held for Future Use (113)					**10**
Accumulated Provision for Amortization of Utility Plant in Service (114)					**11**
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					**12**
Accumulated Provision for Amortization of Property Held for Future Use (116)					**13**
Total Accumulated Provision	1,507,052	0	0	3,284,843	
Net Utility Plant	5,315,023	0	0	3,713,231	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:
1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
   If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	1,379,754	3,102,955			**4,482,709**	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	136,522	198,533			**335,055**	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,379				**8,379**	6
Accruals charged other						7
accounts (specify):						8
transportation clearing	8,648	23,820			**32,468**	9
Salvage	4,601	10,902			**15,503**	10
Other credits (specify):						11
					0	12
Total credits	**158,150**	**233,255**	**0**	**0**	**391,405**	13
Debits during year						14
Book cost of plant retired	30,490	49,678			**80,168**	15
Cost of removal	362	1,689			**2,051**	16
Other debits (specify):						17
					0	18
Total debits	**30,852**	**51,367**	**0**	**0**	**82,219**	19
Balance End of Year	**1,507,052**	**3,284,843**	**0**	**0**	**4,791,895**	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of $5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			**0**	**1**
Other (specify):					
NONE	0			**0**	**2**
Total Nonutility Property (121)	**0**	**0**	**0**	**0**	
Less accum. prov. depr. & amort. (122)	0			**0**	**3**
Net Nonutility Property	**0**	**0**	**0**	**0**	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	**0**	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	**0**	
Balance end of year	**0**	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					**0**	0	**1**
Fuel stock expenses (152)					**0**	0	**2**
Plant mat. & oper. sup. (154)			139,787		**139,787**	155,105	**3**
Total Electric Utility					**139,787**	**155,105**	

Account	Total End of Year	Amount Prior Year	
Electric utility total	**139,787**	**155,105**	**1**
Water utility (154)	25,386	28,876	**2**
Sewer utility (154)		0	**3**
Heating utility (154)		0	**4**
Gas utility (154)		0	**5**
Merchandise (155)		0	**6**
Other materials & supplies (156)		0	**7**
Stores expense (163)		0	**8**
Total Materials and Supplies	**165,173**	**183,981**	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year: Amount (b)	Written Off During Year: Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181)				
1995 Mortgage Revenue Bonds	11,784	428	72,404	**1**
UNAMORTIZED LOSS ON ADVANCE REFUNDING	28,656	428	175,859	**2**
Total			**248,263**	
Unamortized premium on debt (251)				
NONE				**3**
Total			**0**	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	504,963	1
Changes during year (explain):		
TIF CONTRIBUTIONS	(18,520)	2
Balance end of year	**486,443**	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1995 Mortgage revenue bonds	11/01/1995	06/01/2013	5.24%	4,525,000	1
			Total Bonds (Account 221):	**4,525,000**	
Total Reacquired Bonds (Account 222)				0	2
			Net amount of bonds outstanding December 31:	**4,525,000**	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1997 G.O. debt - with City	02/01/1997	04/01/2006	4.80%	0	**1**
Total for Account 223				**0**	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	275,177	1
Accruals:		
Charged water department expense	160,001	2
Charged electric department expense	183,885	3
Charged sewer department expense	2,719	4
Other (explain):		
NONE		5
Total Accruals and other credits	**346,605**	
Taxes paid during year:		
County, state and local taxes	275,171	6
Social Security taxes	36,644	7
PSC Remainder Assessment	4,417	8
Other (explain):		
GROSS RECEIPTS TAX	3,370	9
Total payments and other debits	**319,602**	
Balance end of year	**302,180**	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Mortgage Revenue Bonds - TIF share of interest	20,273	234,195	235,655	**18,813**	**1**
Subtotal	**20,273**	**234,195**	**235,655**	**18,813**	
Advances from Municipality (223)					
1997 Combined G.O.	1,200	1,194	2,394	**0**	**2**
Subtotal	**1,200**	**1,194**	**2,394**	**0**	
Other Long-Term Debt (224)					
NONE	0			**0**	**3**
Subtotal	**0**	**0**	**0**	**0**	
Notes Payable (231)					
NONE	0			**0**	**4**
Subtotal	**0**	**0**	**0**	**0**	
Total	**21,473**	**235,389**	**238,049**	**18,813**	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric Distribution (c)	Electric Other (d)	Sewer (e)	Gas (f)	Total (g)	
Balance First of Year	994,951	242,524	0	0	0	**1,237,475**	1
Add credits during year:							
For Services	3,713	4,551				**8,264**	2
For Mains						**0**	3
Other (specify):							
NONE						**0**	4
Deduct charges (specify):							
NONE						**0**	5
Balance End of Year	**998,664**	**247,075**	**0**	**0**	**0**	**1,245,739**	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						**0**	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	**0**	
Other Investments (124):		
RECEIVABLE FROM TIF	69,263	2
DEFERRED SPECIAL ASSESSMENTS	17,914	3
Total (Acct. 124):	**87,177**	
Sinking Funds (125):		
RESERVE ACCOUNT	614,500	4
BOND PRINCIPAL & INTEREST ACCOUNT	219,188	5
CONSTRUCTION ACCOUNT	43,361	6
Total (Acct. 125):	**877,049**	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	479,949	7
Total (Acct. 126):	**479,949**	
Other Special Funds (128):		
NONE		8
Total (Acct. 128):	**0**	
Interest Special Deposits (132):		
NONE		9
Total (Acct. 132):	**0**	
Other Special Deposits (134):		
NONE		10
Total (Acct. 134):	**0**	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	**0**	
Customer Accounts Receivable (142):		
Water	190,208	12
Electric	358,067	13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	**548,275**	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work		17
Other (specify):		
MISCELLANEOUS	17,871	18
Total (Acct. 143):	**17,871**	
Receivables from Municipality (145):		
RECEIVABLE FROM CITY	18,762	19
Total (Acct. 145):	**18,762**	
Prepayments (165):		
INSURANCE	19,368	20
Total (Acct. 165):	**19,368**	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	**0**	
Preliminary Survey and Investigation Charges (183):		
PRELIMINARY ENGINEERING	45,442	22
Total (Acct. 183):	**45,442**	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	**0**	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	**0**	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	**0**	
Payables to Municipality (233):		
PAYABLE TO CITY	80,146	26
PAYABLE TO SEWER	77,397	27
Total (Acct. 233):	**157,543**	
Other Deferred Credits (253):		
PUBLIC BENEFITS	8,943	28
Total (Acct. 253):	**8,943**	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	6,772,275	6,927,533	0	0	**13,699,808**	**1**
Materials and Supplies	27,131	147,446	0	0	**174,577**	**2**
Other (specify):						
NONE					**0**	**3**
Less Average:						
Reserve for Depreciation	1,443,403	3,193,899	0	0	**4,637,302**	**4**
Customer Advances for Construction					**0**	**5**
Contributions in Aid of Construction	996,807	244,799	0	0	**1,241,606**	**6**
Other (specify):						
NONE					**0**	**7**
Average Net Rate Base	**4,359,196**	**3,636,281**	**0**	**0**	**7,995,477**	
Net Operating Income	168,909	275,206	0	0	**444,115**	**8**
Net Operating Income as a percent of Average Net Rate Base	**3.87%**	**7.57%**	**N/A**	**N/A**	**5.55%**	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	495,703	**1**
Appropriated Earned Surplus	0	**2**
Unappropriated Earned Surplus	4,562,113	**3**
Other (Specify):		**4**
Total Average Proprietary Capital	**5,057,816**	
Net Income		
Net Income	209,474	**5**
Percent Return on Proprietary Capital	**4.14%**	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Revenues Subject to Wisconsin Remainder Assessment (Page F-04)

Uncollectibles Water & Electric-Amount is larger than in past years because bankrupties for the past 3 years were written off.

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

1997 G.O. Debt assumed by City with offsetting entry to receivable from TIF(F-19 Acct 124 Balance Sheet End-Of-Year Account Balances-Other Investments)

Interest Accrued (Acct. 237) (Page F-17)

1997 G.O. Debt assumed by City with offsetting entry to receivable from TIF (F-19 Acct 124 Balance Sheet End-Of-Year Account Balances-Other Investments).

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

10/23/03 email response:
October 23, 2003

Ms. Elaine Engelke, Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way, P.O. Box 7854
Madison, WI 53707-7854

RE: 2002 Annual Report Analytical Review

Dear Ms. Engelke:

This letter is in response to your email of October 9, 2003 regarding questions raised during your analytical review of our 2002 Annual Report. We provide the following answers to your questions:

1. Details on the amounts noted in Accounts 143, 145 and 233:

a. Account 143 - Other Accounts Receivable
$ 2,756.72 Mobry house move
$ 63.13 Energize temporary service - Kestrel Ridge
$ 18.00 Exit signs & retrofit bulbs - Droessler Chiropractic
$ 13,756.15 Pole contact fee for 2002 - Charter Communications
$ 493.83 Repair of pole struck by vehicle driven by Joseph Jonsgaard
$ 783.05 Repair of pole struck by vehicle driven by Mark Bennett
$ 17,870.88

b. Account 145 - Receivables from Municipality
$ 14,646.01 Tax roll
$ 541.87 Annual water bill for 2002 - Cemetery
$ 229.60 Annual water bill for 2002 - DPW
$ 3,345.00 Joint metering true-up
$ 18,762.48

c. Account 233 - Payables to Municipality
$ 22,687.00 December Payment-in-lieu-of-taxes
$ 35,055.00 Insurance Expense
$ 22,404.00 Miscellaneous City Charges
$ 80,146.00

2. Explanations of significant changes:

a. Account 588 - Miscellaneous Distribution Expenses
This account decreased in 2002 primarily because of a reduction in mapping costs. In 2001, we had considerable costs in generating our mapping system, while in 2002 it was more of a routine maintenance amount.

b. Account 593 - Maintenance of Overhead Lines
This account increased in 2002 primarily due to maintenance work associated with the viaduct upgrade (over the railroad tracks), which required the installation (and removal) of gang operated air break switches to isolate/de-energize our distribution lines along the railroad right-of-way

FINANCIAL SECTION FOOTNOTES

during construction of the viaduct.

c. Account 594 - Maintenance of Underground Lines
This account increased in 2002 due to extensive activity associated with the relocation of facilities necessitated by a new commercial building in close proximity to our distribution lines and converting a primary metering enclosure to 600-ampere components (due to "hot" 200-ampere components detected during our infrared scan). The 200-ampere components had been replaced once before after being detected as hot, so we elected to convert the enclosure to 600-ampere components.

If you have any additional questions, or need additional information, please let me know.

Respectfully,

John O. Andler, Sup't.

JOA/ja

10/9/03 email:
Dear Mr. Andler:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. Page F-19 of the 2002 annual report shows year end balances of $17,871 for Account 143, Other Accounts Receivable; $18,762 for Account 145, Receivables from Municipality; and $80,146 for Account 233, Payables to Municipality. Please provide a complete description of each account, using other than account titles, for any item when individually or when like items are combined are greater than $10,000.

2. Page E-3 of the 2002 annual report shows significant changes compared to the previous year for Account 588, Miscellaneous Distribution Expenses; Account 593, Maintenance of Overhead Lines; and Account 594, Maintenance of Underground Lines. Please provide an explanation for the large increase or decrease for these accounts.

In the future please follow the instructions given on each schedule that provides the requirement for explanations of increases or decreases in accounts or for descriptions of what is included in the account balance.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

FINANCIAL SECTION FOOTNOTES

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	849,921	**1**
Total Sales of Water	**849,921**	
Other Operating Revenues		
Forfeited Discounts (470)	3,973	**2**
Miscellaneous Service Revenues (471)	0	**3**
Rents from Water Property (472)	0	**4**
Interdepartmental Rents (473)	0	**5**
Other Water Revenues (474)	6,739	**6**
Amortization of Construction Grants (475)	0	**7**
Total Other Operating Revenues	**10,712**	
Total Operating Revenues	**860,633**	
Operation and Maintenenance Expenses		
Source of Supply Expense (600-617)	8,060	**8**
Pumping Expenses (620-633)	28,745	**9**
Water Treatment Expenses (640-652)	70,880	**10**
Transmission and Distribution Expenses (660-678)	83,237	**11**
Customer Accounts Expenses (901-905)	28,619	**12**
Sales Expenses (910)	4,503	**13**
Administrative and General Expenses (920-932)	171,158	**14**
Total Operation and Maintenenance Expenses	**395,202**	
Other Operating Expenses		
Depreciation Expense (403)	136,522	**15**
Amortization Expense (404-407)		**16**
Taxes (408)	160,000	**17**
Total Other Operating Expenses	**296,522**	
Total Operating Expenses	**691,724**	
NET OPERATING INCOME	**168,909**	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	**0**	**0**	**0**	
Metered Sales to General Customers (461)				
Residential	1,595	75,315	392,925	4
Commercial	215	36,913	132,586	5
Industrial	13	22,360	57,148	6
Total Metered Sales to General Customers (461)	**1,823**	**134,588**	**582,659**	
Private Fire Protection Service (462)	16		16,226	7
Public Fire Protection Service (463)	1		229,950	8
Other Sales to Public Authorities (464)	21	5,047	21,086	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	**1,861**	**139,635**	**849,921**	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	229,950	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	**229,950**	
Forfeited Discounts (470):		
Customer late payment charges	3,973	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	**3,973**	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	**0**	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	**0**	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	**0**	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,739	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	**6,739**	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	**0**	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than $10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	8,060	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	**8,060**	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	21,973	17
Pumping Labor and Expenses (624)	641	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	6,131	25
Total Pumping Expenses	**28,745**	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	22,981	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than $10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	37,637	**28**
Miscellaneous Expenses (643)		**29**
Rents (644)		**30**
Maintenance Supervision and Engineering (650)		**31**
Maintenance of Structures and Improvements (651)	2,992	**32**
Maintenance of Water Treatment Equipment (652)	7,270	**33**
Total Water Treatment Expenses	**70,880**	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		**34**
Storage Facilities Expenses (661)	470	**35**
Transmission and Distribution Lines Expenses (662)	6,262	**36**
Meter Expenses (663)	358	**37**
Customer Installations Expenses (664)	3,703	**38**
Miscellaneous Expenses (665)	20,592	**39**
Rents (666)	157	**40**
Maintenance Supervision and Engineering (670)		**41**
Maintenance of Structures and Improvements (671)		**42**
Maintenance of Distribution Reservoirs and Standpipes (672)	35	**43**
Maintenance of Transmission and Distribution Mains (673)	26,558	**44**
Maintenance of Fire Mains (674)		**45**
Maintenance of Services (675)	20,172	**46**
Maintenance of Meters (676)	4,140	**47**
Maintenance of Hydrants (677)	790	**48**
Maintenance of Miscellaneous Plant (678)		**49**
Total Transmission and Distribution Expenses	**83,237**	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		**50**
Meter Reading Labor (902)	5,253	**51**
Customer Records and Collection Expenses (903)	21,653	**52**
Uncollectible Accounts (904)	1,713	**53**

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than $10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		**54**
Total Customer Accounts Expenses	**28,619**	
SALES EXPENSES		
Sales Expenses (910)	4,503	**55**
Total Sales Expenses	**4,503**	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	57,267	**56**
Office Supplies and Expenses (921)	19,790	**57**
Administrative Expenses Transferred--Credit (922)		**58**
Outside Services Employed (923)	13,427	**59**
Property Insurance (924)	9,855	**60**
Injuries and Damages (925)	3,217	**61**
Employee Pensions and Benefits (926)	57,150	**62**
Regulatory Commission Expenses (928)		**63**
Duplicate Charges--Credit (929)		**64**
Miscellaneous General Expenses (930)	7,854	**65**
Rents (931)		**66**
Maintenance of General Plant (932)	2,598	**67**
Total Administrative and General Expenses	**171,158**	
Total Operation and Maintenance Expenses	**395,202**	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		148,283	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,719	2
Net property tax equivalent		**145,564**	
Social Security		13,587	3
PSC Remainder Assessment		849	4
Other (specify): NONE			5
Total tax expense		**160,000**	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.204650				3
County tax rate	mills		4.389630				4
Local tax rate	mills		12.340380				5
School tax rate	mills		9.838230				6
Voc. school tax rate	mills		1.421810				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		**28.194700**				10
Less: state credit	mills		1.456370				11
Net tax rate	mills		**26.738330**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**12.340380**				14
Combined School Tax Rate	mills		**11.260040**				15
Other Tax Rate - Local	mills		**0.000000**				16
Total Local & School Tax	mills		**23.600420**				17
Total Tax Rate	mills		**28.194700**				18
Ratio of Local and School Tax to Total	dec.		**0.837052**				19
Total tax net of state credit	mills		**26.738330**				20
Net Local and School Tax Rate	mills		**22.381363**				21
Utility Plant, Jan. 1	$	**6,722,476**	6,722,476				22
Materials & Supplies	$	**28,877**	28,877				23
Subtotal	$	**6,751,353**	**6,751,353**				24
Less: Plant Outside Limits	$	**16,947**	16,947				25
Taxable Assets	$	**6,734,406**	**6,734,406**				26
Assessment Ratio	dec.		0.983800				27
Assessed Value	$	**6,625,309**	**6,625,309**				28
Net Local & School Rate	mills		**22.381363**				29
Tax Equiv. Computed for Current Year	$	**148,283**	**148,283**				30
Tax Equivalent per 1994 PSC Report	$	111,027					31
Any lower tax equivalent as authorized by municipality (see note 6)	$						32 33
Tax equiv. for current year (see note 6)	$	**148,283**					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	**0**	**0**	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	122,133		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	**122,133**	**0**	
PUMPING PLANT			
Land and Land Rights (320)	1,890		12
Structures and Improvements (321)	8,713		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	16,418		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	148,304		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	68,000		20
Total Pumping Plant	**243,325**	**0**	
WATER TREATMENT PLANT			
Land and Land Rights (330)	2,217		21
Structures and Improvements (331)	478,573		22
Water Treatment Equipment (332)	682,308		23
Total Water Treatment Plant	**1,163,098**	**0**	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	8,400		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			**0**	**1**
Franchises and Consents (302)			**0**	**2**
Miscellaneous Intangible Plant (303)			**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			**0**	**4**
Structures and Improvements (311)			**0**	**5**
Collecting and Impounding Reservoirs (312)			**0**	**6**
Lake, River and Other Intakes (313)			**0**	**7**
Wells and Springs (314)			**122,133**	**8**
Infiltration Galleries and Tunnels (315)			**0**	**9**
Supply Mains (316)			**0**	**10**
Other Water Source Plant (317)			**0**	**11**
Total Source of Supply Plant	**0**	**0**	**122,133**	
PUMPING PLANT				
Land and Land Rights (320)			**1,890**	**12**
Structures and Improvements (321)			**8,713**	**13**
Boiler Plant Equipment (322)			**0**	**14**
Other Power Production Equipment (323)			**16,418**	**15**
Steam Pumping Equipment (324)			**0**	**16**
Electric Pumping Equipment (325)			**148,304**	**17**
Diesel Pumping Equipment (326)			**0**	**18**
Hydraulic Pumping Equipment (327)			**0**	**19**
Other Pumping Equipment (328)			**68,000**	**20**
Total Pumping Plant	**0**	**0**	**243,325**	
WATER TREATMENT PLANT				
Land and Land Rights (330)			**2,217**	**21**
Structures and Improvements (331)			**478,573**	**22**
Water Treatment Equipment (332)			**682,308**	**23**
Total Water Treatment Plant	**0**	**0**	**1,163,098**	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			**8,400**	**24**
Structures and Improvements (341)			**0**	**25**

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	464,072		**26**
Transmission and Distribution Mains (343)	2,713,450	58,546	**27**
Fire Mains (344)	0		**28**
Services (345)	557,035	25,926	**29**
Meters (346)	213,469	12,325	**30**
Hydrants (348)	319,004	8,565	**31**
Other Transmission and Distribution Plant (349)	67		**32**
Total Transmission and Distribution Plant	**4,275,497**	**105,362**	
GENERAL PLANT			
Land and Land Rights (389)	2,911		**33**
Structures and Improvements (390)	594,601		**34**
Office Furniture and Equipment (391)	14,382		**35**
Computer Equipment (391.1)	28,540	755	**36**
Transportation Equipment (392)	58,994	12,552	**37**
Stores Equipment (393)	0		**38**
Tools, Shop and Garage Equipment (394)	19,090	334	**39**
Laboratory Equipment (395)	13,313		**40**
Power Operated Equipment (396)	42,221	10,761	**41**
Communication Equipment (397)	142,149	325	**42**
SCADA Equipment (397.1)	0		**43**
Miscellaneous Equipment (398)	2,222		**44**
Other Tangible Property (399)	0		**45**
Total General Plant	**918,423**	**24,727**	
Total utility plant in service directly assignable	**6,722,476**	**130,089**	
Common Utility Plant Allocated to Water Department	0		**46**
Total utility plant in service	**6,722,476**	**130,089**	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			**464,072**	**26**
Transmission and Distribution Mains (343)	1,339		**2,770,657**	**27**
Fire Mains (344)			**0**	**28**
Services (345)	523		**582,438**	**29**
Meters (346)	3,881		**221,913**	**30**
Hydrants (348)	50		**327,519**	**31**
Other Transmission and Distribution Plant (349)			**67**	**32**
Total Transmission and Distribution Plant	**5,793**	**0**	**4,375,066**	
GENERAL PLANT				
Land and Land Rights (389)			**2,911**	**33**
Structures and Improvements (390)			**594,601**	**34**
Office Furniture and Equipment (391)			**14,382**	**35**
Computer Equipment (391.1)	499		**28,796**	**36**
Transportation Equipment (392)	19,813		**51,733**	**37**
Stores Equipment (393)			**0**	**38**
Tools, Shop and Garage Equipment (394)	2,730		**16,694**	**39**
Laboratory Equipment (395)			**13,313**	**40**
Power Operated Equipment (396)	695		**52,287**	**41**
Communication Equipment (397)	960		**141,514**	**42**
SCADA Equipment (397.1)			**0**	**43**
Miscellaneous Equipment (398)			**2,222**	**44**
Other Tangible Property (399)			**0**	**45**
Total General Plant	**24,697**	**0**	**918,453**	
Total utility plant in service directly assignable	**30,490**	**0**	**6,822,075**	
Common Utility Plant Allocated to Water Department			**0**	**46**
Total utility plant in service	**30,490**	**0**	**6,822,075**	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	38,963	2.94%	3,591	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	**38,963**		**3,591**	
PUMPING PLANT				
Structures and Improvements (321)	8,569	100.00%		8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	16,418	100.00%		10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	81,100	4.42%	6,555	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	19,583	4.29%	2,917	15
Total Pumping Plant	**125,670**		**9,472**	
WATER TREATMENT PLANT				
Structures and Improvements (331)	156,148	2.50%	11,964	16
Water Treatment Equipment (332)	270,788	3.25%	22,175	17
Total Water Treatment Plant	**426,936**		**34,139**	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	117,835	1.87%	8,678	19
Transmission and Distribution Mains (343)	106,198	0.93%	25,501	20
Fire Mains (344)	0			21
Services (345)	112,313	2.09%	11,908	22
Meters (346)	103,071	5.29%	11,516	23
Hydrants (348)	30,641	1.59%	5,140	24
Other Transmission and Distribution Plant (349)	67	100.00%		25
Total Transmission and Distribution Plant	**470,125**		**62,743**	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					**0**	**1**
312					**0**	**2**
313					**0**	**3**
314					**42,554**	**4**
315					**0**	**5**
316					**0**	**6**
317					**0**	**7**
	0	**0**	**0**	**0**	**42,554**	
321					**8,569**	**8**
322					**0**	**9**
323					**16,418**	**10**
324					**0**	**11**
325					**87,655**	**12**
326					**0**	**13**
327					**0**	**14**
328					**22,500**	**15**
	0	**0**	**0**	**0**	**135,142**	
331					**168,112**	**16**
332					**292,963**	**17**
	0	**0**	**0**	**0**	**461,075**	
341					**0**	**18**
342					**126,513**	**19**
343	1,339				**130,360**	**20**
344					**0**	**21**
345	523	362	50		**123,386**	**22**
346	3,881				**110,706**	**23**
348	50				**35,731**	**24**
349					**67**	**25**
	5,793	**362**	**50**	**0**	**526,763**	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	122,735	2.25%	13,379	**26**
Office Furniture and Equipment (391)	3,889	5.83%		**27**
Computer Equipment (391.1)	25,841	26.67%	7,646	**28**
Transportation Equipment (392)	26,374	10.50%	5,813	**29**
Stores Equipment (393)	0			**30**
Tools, Shop and Garage Equipment (394)	19,090	100.00%		**31**
Laboratory Equipment (395)	6,817	5.83%	776	**32**
Power Operated Equipment (396)	33,254	6.00%	2,835	**33**
Communication Equipment (397)	79,986	9.17%	13,006	**34**
SCADA Equipment (397.1)	0			**35**
Miscellaneous Equipment (398)	74	6.70%	149	**36**
Other Tangible Property (399)	0			**37**
Total General Plant	**318,060**		**43,604**	
Total accum. prov. directly assignable	**1,379,754**		**153,549**	
Common Utility Plant Allocated to Water Department	0			**38**
Total accum. prov. for depreciation	**1,379,754**		**153,549**	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					**136,114**	**26**
391				18,907	**22,796**	**27**
391.1	499			(18,907)	**14,081**	**28**
392	19,813		1,301	(1,113)	**12,562**	**29**
393					**0**	**30**
394	2,730			1,113	**17,473**	**31**
395					**7,593**	**32**
396	695		3,250		**38,644**	**33**
397	960				**92,032**	**34**
397.1					**0**	**35**
398					**223**	**36**
399					**0**	**37**
	24,697	**0**	**4,551**	**0**	**341,518**	
	30,490	**362**	**4,601**	**0**	**1,507,052**	
					0	**38**
	30,490	**362**	**4,601**	**0**	**1,507,052**	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply: Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			14,077	**14,077**	1
February			12,538	**12,538**	2
March			12,997	**12,997**	3
April			13,330	**13,330**	4
May			14,566	**14,566**	5
June			14,040	**14,040**	6
July			16,974	**16,974**	7
August			16,708	**16,708**	8
September			15,074	**15,074**	9
October			14,121	**14,121**	10
November			13,986	**13,986**	11
December			14,627	**14,627**	12
Total annual pumpage	**0**	**0**	**173,038**	**173,038**	

Less: Water sold	139,635	13
Volume pumped but not sold	**33,403**	14
Volume sold as a percent of volume pumped	**81%**	15
Volume used for water production, water quality and system maintenance	5,773	16
Volume related to equipment/system malfunction	1,618	17
Non-utility volume NOT included in water sales	12	18
Total volume not sold but accounted for	**7,403**	19
Volume pumped but unaccounted for	**26,000**	20
Percent of water lost	**15%**	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss: Budgeted for a leak detection survey in 2003.		22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	674	23
Date of maximum: 8/16/2002		24
Cause of maximum: Narmal Usage		25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	316,000	26
Date of minimum: 4/1/2002		27
Total KWH used for pumping for the year	318,706	28
If water is purchased:Vendor Name: N/A		29
Point of Delivery:		30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
361 NORTH WATER STREET	WELL #1	575	10	792,000	Yes	**1**
361 NORTH WATER STREET	WELL #2	575	12	792,000	Yes	**2**
950 MAPLE AVENUE	WELL #4	677	15	1,224,000	Yes	**3**

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
NONE					1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #101	BOOSTER #102	BOOSTER #103	1
Location	WATER PLANT #1	WATER PLANT #1	WATER PLANT #1	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	WORTHINGTON	BYRON JACKSON	5
Year Installed	1971	1964	1964	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	700	700	0	8
Pump Motor or				9
Standby Engine Mfr	LOUIS ALLIS	ALLIS CHALMERS	US MOTORS	10
Year Installed	1971	1964	1964	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	50	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #201	BOOSTER #202	BOOSTER #203	14
Location	WATER PLANT #2	WATER PLANT #2	WATER PLANT #2	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	FAIRBANKS MORSE	18
Year Installed	1994	1994	1994	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	700	740	700	21
Pump Motor or				22
Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	23
Year Installed	1994	1994	1994	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	50	50	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2	WELL #4	1
Location	WATER PLANT #1	WATER PLANT #1	WATER PLANT #2	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	SIMMONS	SIMMONS	FAIRBANKS MORSE	5
Year Installed	1991	1990	1994	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	850	8
Pump Motor or				9
Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	10
Year Installed	1964	1964	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or				22
Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WATER RESERVOIR #1	WATER RESERVOIR #2	WATER TOWER	1
RESERVOIRS, STANDPIPES				2
OR ELEVATED TANKS				3
Type: R (reservoir), S (standpipe)				4
or ET (elevated tank)	R	R	ET	5
Year constructed	1941	1994	1971	6
Primary material (earthen, steel,				7
concrete, other)	CONCRETE	CONCRETE	STEEL	8
Elevation difference in feet				9
(See Headnote 3.)	0	0	165	10
Total capacity in gallons (actual)	240,000	300,000	250,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment				13
(gas, liquid, powder, other)	LIQUID	LIQUID		14
Points of application				15
(wellhouse, central facilities,				16
booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES		17
Filters, type (gravity, pressure,				18
other, none)	PRESSURE	PRESSURE		19
Rated capacity of filter plant				20
(m.g.d.) (note: 1,200,000 gal/day				21
= 1.2 m.g.d.)	1.5000	1.0000		22
Is a corrosion control chemical				23
used (yes, no)?	Y	Y		24
Is water fluoridated (yes, no)?	Y	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
   a. Explain how the additions were financed.
   b. If assessed against property owners, explain the basis of the assessments.
   c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
L	D	1.000	760	0	0	0	**760**	**1**
M	D	2.000	893	0	0	0	**893**	**2**
M	D	4.000	32,113	0	555	0	**31,558**	**3**
M	D	6.000	54,972	0	0	0	**54,972**	**4**
M	D	8.000	16,101	0	0	0	**16,101**	**5**
M	D	10.000	32,464	504	0	0	**32,968**	**6**
M	D	12.000	16,280	0	0	0	**16,280**	**7**
Total Within Municipality			**153,583**	**504**	**555**	**0**	**153,532**	
Total Utility			**153,583**	**504**	**555**	**0**	**153,532**	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
   a. Explain how the additions were financed.
   b. If assessed against property owners, explain the basis of the assessments.
   c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
   d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	548	0	15	0	533	2	**1**
M	0.750	764	0	0	0	764	24	**2**
M	1.000	490	23	0	0	513	83	**3**
M	1.250	11	0	0	0	11	4	**4**
M	1.500	23	0	0	0	23	0	**5**
M	2.000	33	2	0	0	35	6	**6**
P	2.000	1	0	0	0	1	0	**7**
M	3.000	1	0	0	0	1	0	**8**
M	4.000	21	0	0	0	21	8	**9**
M	6.000	6	0	0	0	6	0	**10**
M	8.000	4	0	0	0	4	0	**11**
M	10.000	1	0	0	0	1	0	**12**
Total Utility		**1,903**	**25**	**15**	**0**	**1,913**	**127**	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,857	72	43	0	**1,886**	179	**1**
1.000	45	4	0	0	**49**	4	**2**
1.250	2	0	0	0	**2**	0	**3**
1.500	22	1	0	0	**23**	1	**4**
2.000	28	0	0	0	**28**	0	**5**
3.000	8	1	1	0	**8**	2	**6**
4.000	4	0	0	0	**4**	0	**7**
Total:	**1,966**	**78**	**44**	**0**	**2,000**	**186**	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,609	163	5	6	0	103	**1,886**	**1**
1.000	6	34	4	1	0	4	**49**	**2**
1.250	0	1	0	1	0	0	**2**	**3**
1.500	0	16	4	0	1	2	**23**	**4**
2.000	0	9	1	8	0	10	**28**	**5**
3.000	0	2	1	2	0	3	**8**	**6**
4.000	0	2	0	2	0	0	**4**	**7**
Total:	**1,615**	**227**	**15**	**20**	**1**	**122**	**2,000**	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
   a. Fire hydrants normally have a lead size of 6 inches or greater.
   b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	**1**
Within Municipality	248	3	1		250	**2**
Total Fire Hydrants	**248**	**3**	**1**	**0**	**250**	
Flushing Hydrants						
	0				0	**3**
Total Flushing Hydrants	**0**	**0**	**0**	**0**	**0**	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	43
Number of distribution system valves end of year:	427
Number of distribution valves operated during year:	35

WATER OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Water (Page W-10)

Account 392 Column (c) - Depreciation Rate changed from 9.52% (which was incorrectly entered) to 10.50%. Previous reports noted 9.52% but the annual accrual was calculated using 10.50%.

Accounts 391, 391.1, 392 & 394 Column (i) Adjustments - adjusted to correct erroneous entries from previous years. Note: We are making several such adjustments, most of which can be traced back to when we switched from Class C to Class A/B accounting.

Accounts 391 & 394 - Depreciation amount is greater than Plant In Service. The reason is unknown. The over depreciation will be corrected by not depreciating future additions.

Column (c) Depreciation Rate listed at 100% means the asset is fully depreciated.

Water Mains (Page W-17)

Main additions/upgrades financed by Utility

Water Services (Page W-18)

Most of added services financed by Utility (lead replacements). Several services were financed by application of Cz-1.

Hydrants and Distribution System Valves (Page W-20)

Hydrants financed by the Utility.

We were unable to exercise 50% of water main valves & hydrants because of lack of man power.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	3,727,646	1
Total Sales of Electricity	**3,727,646**	
Other Operating Revenues		
Forfeited Discounts (450)	6,564	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	24,004	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	9,463	7
Total Other Operating Revenues	**40,031**	
Total Operating Revenues	**3,767,677**	
Operation and Maintenenance Expenses		
Power Production Expenses (500-557)	2,592,128	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	194,678	10
Customer Accounts Expenses (901-905)	60,379	11
Sales Expenses (911-916)	19,770	12
Administrative and General Expenses (920-932)	243,091	13
Total Operation and Maintenenance Expenses	**3,110,046**	
Other Expenses		
Depreciation Expense (403)	198,533	14
Amortization Expense (404-407)		15
Taxes (408)	183,892	16
Total Other Expenses	**382,425**	
Total Operating Expenses	**3,492,471**	
NET OPERATING INCOME	**275,206**	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	6,564	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	**6,564**	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	**0**	
Sales of Water and Water Power (453):		
POLE CONTACT RENTAL	24,004	4
Total Sales of Water and Water Power (453)	**24,004**	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	**0**	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	**0**	
Other Electric Revenues (456):		
SALES & USE DISCOUNT	9,463	7
Total Other Electric Revenues (456)	**9,463**	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than $10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)		1
Fuel (501)		2
Steam Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Electric Expenses (505)		6
Miscellaneous Steam Power Expenses (506)		7
Rents (507)		8
Maintenance Supervision and Engineering (510)		9
Maintenance of Structures (511)		10
Maintenance of Boiler Plant (512)		11
Maintenance of Electric Plant (513)		12
Maintenance of Miscellaneous Steam Plant (514)		13
Total Steam Power Generation Expenses	**0**	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)		14
Water for Power (536)		15
Hydraulic Expenses (537)		16
Electric Expenses (538)		17
Miscellaneous Hydraulic Power Generation Expenses (539)		18
Rents (540)		19
Maintenance Supervision and Engineering (541)		20
Maintenance of Structures (542)		21
Maintenance of Reservoirs, Dams and Waterways (543)		22
Maintenance of Electric Plant (544)		23
Maintenance of Miscellaneous Hydraulic Plant (545)		24
Total Hydraulic Power Generation Expenses	**0**	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)		25
Fuel (547)		26
Generation Expenses (548)		27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than $10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	**0**	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	2,592,128	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	**2,592,128**	
Total Power Production Expenses	**2,592,128**	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	**0**	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	671	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than $10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		**51**
Station Expenses (582)	1,394	**52**
Overhead Line Expenses (583)	1,913	**53**
Underground Line Expenses (584)	9,111	**54**
Street Lighting and Signal System Expenses (585)		**55**
Meter Expenses (586)	1,304	**56**
Customer Installations Expenses (587)	1,000	**57**
Miscellaneous Distribution Expenses (588)	60,650	**58**
Rents (589)	607	**59**
Maintenance Supervision and Engineering (590)		**60**
Maintenance of Structures (591)	116	**61**
Maintenance of Station Equipment (592)	1,271	**62**
Maintenance of Overhead Lines (593)	59,995	**63**
Maintenance of Underground Lines (594)	44,281	**64**
Maintenance of Line Transformers (595)	363	**65**
Maintenance of Street Lighting and Signal Systems (596)	6,580	**66**
Maintenance of Meters (597)	5,422	**67**
Maintenance of Miscellaneous Distribution Plant (598)		**68**
Total Distribution Expenses	**194,678**	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		**69**
Meter Reading Expenses (902)	11,880	**70**
Customer Records and Collection Expenses (903)	42,761	**71**
Uncollectible Accounts (904)	5,738	**72**
Miscellaneous Customer Accounts Expenses (905)		**73**
Total Customer Accounts Expenses	**60,379**	
SALES EXPENSES		
Supervision (911)		**74**
Demonstrating and Selling Expenses (912)	19,770	**75**
Advertising Expenses (913)		**76**

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than $10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		**77**
Total Sales Expenses	**19,770**	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	64,978	**78**
Office Supplies and Expenses (921)	21,042	**79**
Administrative Expenses Transferred -- Credit (922)		**80**
Outside Services Employed (923)	11,545	**81**
Property Insurance (924)	10,279	**82**
Injuries and Damages (925)	4,779	**83**
Employee Pensions and Benefits (926)	82,470	**84**
Regulatory Commission Expenses (928)		**85**
Duplicate Charges -- Credit (929)		**86**
Miscellaneous General Expenses (930)	27,115	**87**
Rents (931)		**88**
Maintenance of General Plant (932)	20,883	**89**
Total Administrative and General Expenses	**243,091**	
Total Operation and Maintenance Expenses	**3,110,046**	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		153,898	1
Social Security		23,057	2
Wisconsin Gross Receipts Tax		3,370	3
PSC Remainder Assessment		3,567	4
Other (specify): NONE			5
Total tax expense		**183,892**	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.204650				3
County tax rate	mills		4.389630				4
Local tax rate	mills		12.340380				5
School tax rate	mills		9.838230				6
Voc. school tax rate	mills		1.421810				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		**28.194700**				10
Less: state credit	mills		1.456370				11
Net tax rate	mills		**26.738330**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**12.340380**				14
Combined School Tax Rate	mills		**11.260040**				15
Other Tax Rate - Local	mills		**0.000000**				16
Total Local & School Tax	mills		**23.600420**				17
Total Tax Rate	mills		**28.194700**				18
Ratio of Local and School Tax to Total	dec.		**0.837052**				19
Total tax net of state credit	mills		**26.738330**				20
Net Local and School Tax Rate	mills		**22.381363**				21
Utility Plant, Jan. 1	$	**6,856,992**	6,856,992				22
Materials & Supplies	$	**155,104**	155,104				23
Subtotal	$	**7,012,096**	**7,012,096**				24
Less: Plant Outside Limits	$	**22,700**	22,700				25
Taxable Assets	$	**6,989,396**	**6,989,396**				26
Assessment Ratio	dec.		0.983800				27
Assessed Value	$	**6,876,168**	**6,876,168**				28
Net Local & School Rate	mills		**22.381363**				29
Tax Equiv. Computed for Current Year	$	**153,898**	**153,898**				30
Tax Equivalent per 1994 PSC Report	$	143,630					31
Any lower tax equivalent as authorized by municipality (see note 5)	$						32 33
Tax equiv. for current year (see note 5)	$	**153,898**					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	**0**	**0**	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	**0**	**0**	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	**0**	**0**	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	**0**	**0**	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			**0**	**1**
Franchises and Consents (302)			**0**	**2**
Miscellaneous Intangible Plant (303)			**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			**0**	**4**
Structures and Improvements (311)			**0**	**5**
Boiler Plant Equipment (312)			**0**	**6**
Engines and Engine Driven Generators (313)			**0**	**7**
Turbogenerator Units (314)			**0**	**8**
Accessory Electric Equipment (315)			**0**	**9**
Miscellaneous Power Plant Equipment (316)			**0**	**10**
Total Steam Production Plant	**0**	**0**	**0**	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			**0**	**11**
Structures and Improvements (331)			**0**	**12**
Reservoirs, Dams and Waterways (332)			**0**	**13**
Water Wheels, Turbines and Generators (333)			**0**	**14**
Accessory Electric Equipment (334)			**0**	**15**
Miscellaneous Power Plant Equipment (335)			**0**	**16**
Roads, Railroads and Bridges (336)			**0**	**17**
Total Hydraulic Production Plant	**0**	**0**	**0**	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			**0**	**18**
Structures and Improvements (341)			**0**	**19**
Fuel Holders, Producers and Accessories (342)			**0**	**20**
Prime Movers (343)			**0**	**21**
Generators (344)			**0**	**22**
Accessory Electric Equipment (345)			**0**	**23**
Miscellaneous Power Plant Equipment (346)			**0**	**24**
Total Other Production Plant	**0**	**0**	**0**	
TRANSMISSION PLANT				
Land and Land Rights (350)			**0**	**25**

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		**26**
Station Equipment (353)	0		**27**
Towers and Fixtures (354)	0		**28**
Poles and Fixtures (355)	0		**29**
Overhead Conductors and Devices (356)	0		**30**
Underground Conduit (357)	0		**31**
Underground Conductors and Devices (358)	0		**32**
Roads and Trails (359)	0		**33**
Total Transmission Plant	**0**	**0**	
DISTRIBUTION PLANT			
Land and Land Rights (360)	105,382	5,017	**34**
Structures and Improvements (361)	3,829		**35**
Station Equipment (362)	1,096,497	259	**36**
Storage Battery Equipment (363)	0		**37**
Poles, Towers and Fixtures (364)	821,746	17,180	**38**
Overhead Conductors and Devices (365)	674,791	6,135	**39**
Underground Conduit (366)	64,123	6,093	**40**
Underground Conductors and Devices (367)	695,263	62,037	**41**
Line Transformers (368)	652,522	36,751	**42**
Services (369)	338,481	24,641	**43**
Meters (370)	360,067	9,158	**44**
Installations on Customers' Premises (371)	126,799	69	**45**
Leased Property on Customers' Premises (372)	0		**46**
Street Lighting and Signal Systems (373)	266,995	260	**47**
Total Distribution Plant	**5,206,495**	**167,600**	
GENERAL PLANT			
Land and Land Rights (389)	12,114		**48**
Structures and Improvements (390)	993,131		**49**
Office Furniture and Equipment (391)	21,026		**50**
Computer Equipment (391.1)	36,237	755	**51**
Transportation Equipment (392)	197,933	13,015	**52**
Stores Equipment (393)	0		**53**
Tools, Shop and Garage Equipment (394)	37,221	334	**54**
Laboratory Equipment (395)	28,710		**55**
Power Operated Equipment (396)	166,593	9,011	**56**
Communication Equipment (397)	155,310	325	**57**

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			**0**	**26**
Station Equipment (353)			**0**	**27**
Towers and Fixtures (354)			**0**	**28**
Poles and Fixtures (355)			**0**	**29**
Overhead Conductors and Devices (356)			**0**	**30**
Underground Conduit (357)			**0**	**31**
Underground Conductors and Devices (358)			**0**	**32**
Roads and Trails (359)			**0**	**33**
Total Transmission Plant	**0**	**0**	**0**	
DISTRIBUTION PLANT				
Land and Land Rights (360)	280		**110,119**	**34**
Structures and Improvements (361)			**3,829**	**35**
Station Equipment (362)			**1,096,756**	**36**
Storage Battery Equipment (363)			**0**	**37**
Poles, Towers and Fixtures (364)	4,395		**834,531**	**38**
Overhead Conductors and Devices (365)	966		**679,960**	**39**
Underground Conduit (366)			**70,216**	**40**
Underground Conductors and Devices (367)	1,833		**755,467**	**41**
Line Transformers (368)			**689,273**	**42**
Services (369)	180		**362,942**	**43**
Meters (370)	2,959		**366,266**	**44**
Installations on Customers' Premises (371)			**126,868**	**45**
Leased Property on Customers' Premises (372)			**0**	**46**
Street Lighting and Signal Systems (373)			**267,255**	**47**
Total Distribution Plant	**10,613**	**0**	**5,363,482**	
GENERAL PLANT				
Land and Land Rights (389)			**12,114**	**48**
Structures and Improvements (390)			**993,131**	**49**
Office Furniture and Equipment (391)		5,176	**26,202**	**50**
Computer Equipment (391.1)	499	(5,176)	**31,317**	**51**
Transportation Equipment (392)	27,601		**183,347**	**52**
Stores Equipment (393)			**0**	**53**
Tools, Shop and Garage Equipment (394)	1,046		**36,509**	**54**
Laboratory Equipment (395)			**28,710**	**55**
Power Operated Equipment (396)	9,239		**166,365**	**56**
Communication Equipment (397)	960		**154,675**	**57**

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	2,222		**58**
Other Tangible Property (399)	0		**59**
Total General Plant	**1,650,497**	**23,440**	
Total utility plant in service directly assignable	**6,856,992**	**191,040**	
Common Utility Plant Allocated to Electric Department	0		**60**
Total utility plant in service	**6,856,992**	**191,040**	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT				
Miscellaneous Equipment (398)			**2,222**	**58**
Other Tangible Property (399)			**0**	**59**
Total General Plant	**39,345**	**0**	**1,634,592**	
Total utility plant in service directly assignable	**49,958**	**0**	**6,998,074**	
Common Utility Plant Allocated to Electric Department			**0**	**60**
Total utility plant in service	**49,958**	**0**	**6,998,074**	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	**0**		**0**	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	**0**		**0**	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	**0**		**0**	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	0			20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	0			22
Overhead Conductors and Devices (356)	0			23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	**0**		**0**	
DISTRIBUTION PLANT				
Structures and Improvements (361)	3,105	2.90%	111	27
Station Equipment (362)	407,045	2.50%	27,416	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	455,265	3.33%	27,329	30
Overhead Conductors and Devices (365)	339,230	3.20%	21,676	31
Underground Conduit (366)	5,992	2.50%	1,679	32
Underground Conductors and Devices (367)	204,827	2.86%	20,745	33
Line Transformers (368)	284,091	2.86%	19,188	34
Services (369)	221,471	3.33%	11,679	35
Meters (370)	203,497	3.60%	13,074	36
Installations on Customers' Premises (371)	83,625	5.50%	6,976	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	196,587	4.10%	10,952	39
Total Distribution Plant	**2,404,735**		**160,825**	
GENERAL PLANT				
Structures and Improvements (390)	205,472	2.00%	19,863	40
Office Furniture and Equipment (391)	14,116	5.40%	1,415	41
Computer Equipment (391.1)	4,321	14.30%	4,460	42
Transportation Equipment (392)	184,005	6.67%	12,716	43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	45,089	100.00%		45
Laboratory Equipment (395)	22,390	5.00%	1,436	46
Power Operated Equipment (396)	141,871	6.67%	11,104	47
Communication Equipment (397)	80,882	6.70%	10,385	48
Miscellaneous Equipment (398)	74	6.70%	149	49
Other Tangible Property (399)	0			50
Total General Plant	**698,220**		**61,528**	
Total accum. prov. directly assignable	**3,102,955**		**222,353**	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					**0**	**26**
	0	**0**	**0**	**0**	**0**	
361					**3,216**	**27**
362					**434,461**	**28**
363					**0**	**29**
364	4,395	1,146	78		**477,131**	**30**
365	966	100	2,703	276	**362,819**	**31**
366				(276)	**7,395**	**32**
367	1,833	75	593		**224,257**	**33**
368					**303,279**	**34**
369	180	368			**232,602**	**35**
370	2,959				**213,612**	**36**
371					**90,601**	**37**
372					**0**	**38**
373					**207,539**	**39**
	10,333	**1,689**	**3,374**	**0**	**2,556,912**	
390					**225,335**	**40**
391				(10,077)	**5,454**	**41**
391.1	499			10,862	**19,144**	**42**
392	27,601		4,278	(785)	**172,613**	**43**
393					**0**	**44**
394	1,046				**44,043**	**45**
395					**23,826**	**46**
396	9,239		3,250		**146,986**	**47**
397	960				**90,307**	**48**
398					**223**	**49**
399					**0**	**50**
	39,345	**0**	**7,528**	**0**	**727,931**	
	49,678	**1,689**	**10,902**	**0**	**3,284,843**	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
Common Utility Plant Allocated to Electric Department	0			**51**
Total accum. prov. for depreciation	**3,102,955**		**222,353**	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
					0	51
	49,678	1,689	10,902	0	3,284,843	

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned: Net Additions During Year (b)	Miles of Pole Line Owned: Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)		13.76	**1**
7.2/12.5 kV (12kV)		3.45	**2**
14.4/24.9 kV (25kV)			**3**
Other:			
240 V		14.50	**4**
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		2.70	**5**
7.2/12.5 kV (12kV)		5.20	**6**
14.4/24.9 kV (25kV)			**7**
Other:			
240 V		0.75	**8**
Transmission System			
34.5 kV			**9**
69 kV		2.20	**10**
115 kV			**11**
138 kV			**12**
Other:			
NONE			**13**

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	**0**	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	**0**	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	**0**	13
Total customers on rural lines at end of year	**0**	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)		Monthly Peak kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	Monthly Energy Usage (kWh) (000's) (f)	
January	01	9,522	Thursday	01/03/2002	08:00	5,287	1
February	02	9,654	Tuesday	02/05/2002	10:00	4,779	2
March	03	9,577	Tuesday	03/05/2002	09:00	5,105	3
April	04	9,387	Tuesday	04/16/2002	12:00	4,950	4
May	05	10,162	Friday	05/31/2002	12:00	4,977	5
June	06	11,732	Tuesday	06/25/2002	14:00	5,511	6
July	07	12,644	Monday	07/08/2002	13:00	6,282	7
August	08	13,123	Thursday	08/01/2002	13:00	5,826	8
September	09	12,140	Monday	09/09/2002	13:00	5,186	9
October	10	9,528	Tuesday	10/01/2002	10:00	5,272	10
November	11	9,618	Tuesday	11/26/2002	11:00	5,130	11
December	12	9,974	Tuesday	12/03/2002	17:00	5,458	12
Total		**127,061**				**63,763**	

System Name COLUMBUS WATER & LIGHT

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER, INC.

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		**0**	7
Purchases		63,763	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	**0**	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	**0**	14
Total Source of Energy		**63,763**	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		60,966	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		**0**	23
Total Sold and Used		**60,966**	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		2,797	27
Total Energy Losses		**2,797**	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		**4.3866%**	29
Total Disposition of Energy		**63,763**	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	2,012	17,103	**1**
Total Sales for Residential Sales		**2,012**	**17,103**	
Commercial & Industrial				
SMALL POWER	CP-1	21	6,129	**2**
LARGE POWER	CP-2	11	16,050	**3**
INDUSTRIAL POWER	CP-3	1	12,203	**4**
COMMERCIAL	GS-1	349	8,722	**5**
CWL PUMPING	GS-1	3	314	**6**
Total Sales for Commercial & Industrial		**385**	**43,418**	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	2	437	**7**
ATHLETIC LIGHTING	MS-2	1	8	**8**
Total Sales for Public Street & Highway Lighting		**3**	**445**	
Sales for Resale				
NONE				**9**
Total Sales for Sales for Resale		**0**	**0**	
TOTAL SALES FOR ELECTRICITY		**2,400**	**60,966**	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,238,773	63,902	**1,302,675**	**1**
0	**0**	**1,238,773**	**63,902**	**1,302,675**	
21,053	24,879	336,257	22,467	**358,724**	**2**
42,967	49,182	757,472	58,037	**815,509**	**3**
27,320	28,912	492,497	44,651	**537,148**	**4**
		592,396	31,287	**623,683**	**5**
		20,468	1,159	**21,627**	**6**
91,340	**102,973**	**2,199,090**	**157,601**	**2,356,691**	
		66,256	1,382	**67,638**	**7**
		606	36	**642**	**8**
0	**0**	**66,862**	**1,418**	**68,280**	
				0	**9**
0	**0**	**0**	**0**	**0**	
91,340	**102,973**	**3,504,725**	**222,921**	**3,727,646**	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)		(b)		(c)		
Name of Vendor		WPPI				1
Point of Delivery		TOTALIZED				2
Type of Power Purchased (firm, dump, etc.)		FIRM				3
Voltage at Which Delivered		69,000				4
Point of Metering		SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW		127,061				6
Average load factor		**68.7427%**				7
Total Cost of Purchased Power		25,910,844				8
Average cost per kWh		**0.4064**				9
On-Peak Hours (if applicable)		07:00 - 21:00				10
Monthly purchases --- kWh (000):		**On-peak**	**Off-peak**	**On-peak**	**Off-peak**	11
	January	2,668	2,619			12
	February	2,427	2,353			13
	March	2,460	2,645			14
	April	2,549	2,400			15
	May	2,516	2,461			16
	June	2,558	2,953			17
	July	3,124	3,157			18
	August	2,908	2,918			19
	September	2,485	2,701			20
	October	2,703	2,569			21
	November	2,378	2,751			22
	December	2,571	2,888			23
	Total kWh (000)	**31,347**	**32,415**			24
						25
						26
						27
		(d)		**(e)**		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		**On-peak**	**Off-peak**	**On-peak**	**Off-peak**	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)		Total (b)	
Name of Plant			1
Unit Identification			2
Type of Generation			3
kWh Net Generation (000)		0	4
Is Generation Metered or Estimated?			5
Is Exciter & Station Use Metered or Estimated?			6
60-Minute Maximum Demand--kW (est. if not meas.)		0	7
Date and Hour of Such Maximum Demand			8
Load Factor			9
Maximum Net Generation in Any One Day		0	10
Date of Such Maximum			11
Number of Hours Generators Operated			12
Maximum Continuous or Dependable Capacity--kW		0	13
Is Plant Owned or Leased?			14
Total Production Expenses		0	15
Cost per kWh of Net Generation ($)			16
Monthly Net Generation --- kWh (000):	January	0	17
	February	0	18
	March	0	19
	April	0	20
	May	0	21
	June	0	22
	July	0	23
	August	0	24
	September	0	25
	October	0	26
	November	0	27
	December	0	28
Total kWh (000)		0	29
Gas Consumed--Therms		0	30
Average Cost per Therm Burned ($)			31
Fuel Oil Consumed Barrels (42 gal.)		0	32
Average Cost per Barrel of Oil Burned ($)			33
Specific Gravity			34
Average BTU per Gallon			35
Lubricating Oil Consumed--Gallons		0	36
Average Cost per Gallon ($)			37
kWh Net Generation per Gallon of Fuel Oil			38
kWh Net Generation per Gallon of Lubr. Oil			39
Does plant produce steam for heating or other			40
purposes in addition to elec. generation?			41
Coal consumed--tons (2,000 lbs.)		0	42
Average Cost per Ton ($)			43
Kind of Coal Used			44
Average BTU per Pound			45
Water Evaporated--Thousands of Pounds		0	46
Is Water Evaporated, Metered or Estimated?			47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel			48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.			49
Based on Total Coal Used at Plant			50
Based on Coal Used Solely in Electric Generation			51
Average BTU per kWh Net Generation			52
Total Cost of Fuel (Oil and/or Coal)			53
per kWh Net Generation ($)			54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

	Boilers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maximum Steam Pressure (1000 lbs./hr.) (h)	
NONE								1
						Total	0	

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

	Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
NONE							1
					Total	0	

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators

Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity kW (n)	Rated Unit Capacity kVA (o)	Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)	
									1
			Total	0	0	0	0	0	

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators

Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity kW (k)	Rated Unit Capacity kVA (l)	Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
							1
	Total	0	0	0	0	0	

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity kW (n)	Rated Unit Capacity kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation (b)	(c)	(d)	(e)	(f)	
Name of Substation	SUB #1	SUB #2	SUB #3			1
Voltage--High Side	69,000	69,000	69,000			2
Voltage--Low Side	4,160	12,470	12,470			3
Num. Main Transformers in Operation	1	1	1			4
Capacity of Transformers in kVA	7,500	7,500	10,000			5
Number of Spare Transformers on Hand	0	0	0			6
15-Minute Maximum Demand in kW	6,328	3,641	6,341			7
Dt and Hr of Such Maximum Demand	07/01/2002	08/21/2002	09/09/2002			8
	17:00	13:00	13:00			9
Kwh Output	27,879	13,840	22,043			10
						11

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation (h)	(i)	(j)	(k)	(l)	
Name of Substation						12 13 14 15 16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25
						26

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation (n)	(o)	(p)	(q)	(r)	
Name of Substation						27 28 29 30 31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,605	706	42,694	1
Acquired during year	105	23	1,940	2
Total	**2,710**	**729**	**44,634**	3
Retired during year	49	0	0	4
Sales, transfers or adjustments increase (decrease)	0	0	0	5
Number end of year	**2,661**	**729**	**44,634**	6
Number end of year accounted for as follows:				7
In customers' use	2,478	597	35,918	8
In utility's use	10	10	831	9
Inactive transformers on system		0	0	10
Locked meters on customers' premises	0			11
In stock	173	122	7,885	12
Total end of year	**2,661**	**729**	**44,634**	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	441	293,434	**1**
Sodium Vapor	150	154	108,878	**2**
Total		**595**	**402,312**	
Ornamental				
Sodium Vapor	100	40	27,560	**3**
Sodium Vapor	250	4	6,904	**4**
Total		**44**	**34,464**	
Other				
NONE				**5**
Total		**0**	**0**	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

Column (f) Adjustments - adjusted to correct a misentry to account #391 in 2001.

Accumulated Provision for Depreciation - Electric (Page E-08)

Column (c) Depreciation Rate listed at 100% means the asset is fully depreciated.

Account 365 Column (c) - Depreciation Rate changed from 3.15% (which was incorrectly entered) to 3.20%. Previous reports noted 3.15% but the annual accrual was calculated using 3.20%.

Accounts 365, 366, 391, 391.1 & 392 Column (i) Adjustments - adjusted to correct erroneous entries from previous years. Note: We are making several such adjustments, most of which can be traced back to when we switched from Class C to Class A/B accounting.

Account 394 - Depreciation Amount is greater than Plant In Service. The reason is unkown. The over depreciation will be corrected by not depreciating futher additions.